--- 2/19 pounds Series "C" - 155 x 15 mm ---

The catalogue lists the 2/19th pound *overprints* on RP-904 (the imperforate 1/9th pound Series "C" strip) as follows:

RP-946 - overprinted **2-19** by Imperial Tobacco for the September 1939 Budget
RP-1009 - RP-900 overprinted **2/19** by BABN for the September 1939 Budget - ***coarse roulette***
RP-1019 - overprinted **2/19** and TWO NINETEENTHS **/ LB.** TOBACCO by BABN for September 1939

RP-1446 - RP-1019 surcharged **1-18-E 4c** / **EXCISE TAX** by BABN for the March 1943 Budget
RP-1702 - RP-1009 surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget - ***coarse roulette***

Although the 2/19th pound die was approved by *P.L. Smyth* for Ottawa on October 16th 1939 (cf. the Brandom "Supplement", page 25) I have had no indication that a plate was prepared at that time. The hidden letters, as can be found on **RP-1062**, are "I-C". Apparently the 2/19th pound strip *does not* occur without some form of surcharge.

The catalogue lists the imperforate surcharged and re-surcharged 2/19th pound definitive Series "C" strips as follows:

RP-1062† - surcharged **2¢ / EXCISE TAX** by Imperial Tobacco for the Budget of June 1942
RP-1188† - surcharged **2¢ / EXCISE / TAX** by BABN for the Budget of June 1942 - **WANTED!**
RP-1189† - surcharged **2¢ / EXCISE / TAX** by BABN for the Budget of June 1942 - ***fine roulette*** - **WANTED!**

RP-1274 - RP-1188† re-surcharged **4¢** ■ by Imperial Tobacco for the March 1943 Budget
RP-1594 - RP-1188† re-surcharged **4¢** plus three horizontal *killer lines* by BABN for the March 1943 Budget
RP-1660 - surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget
RP-1661 - surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget - ***fine roulette*** - **WANTED!**

When the first wartime Budget of September 12th 1939 increased the excise duty on manufactured tobacco from 20¢ to 25¢ per pound, the manufacturers reduced the 1/9th pound package to 2/19th pounds.

Under the 1939 Budget BABN overprinted stock sheets of **RP-900** (the 1/9th pound *coarse roulette*) in dark blue with a central 5½ mm. Roman **2/19**, with a 2 mm. Gothic **2/19** fraction at the ends, plus six vertical *killers* |||||| as **RP-1009**. Judging by the controls, these *coarse roulette* sheets were initially printed in 1935-36.

This batch of the overprinted **2/19** on 1/9th pound *coarse roulette* seems to have been sent to Export Licensee 102 - with all extant copies cancelled in three 2 mm. Gothic lines as PHILIP MORRIS & CO. / LTD., INC. / 102. The *coarse roulette* 1/9th pound strips probably originated as **RP-901** - the ***long white end*** strip - with the ends clipped by "Philip Morris" in the packaging process.

RP-1009 - **2/19** on 1/9th pound, *coarse roulette*, control **1590574**
Cancelled PHILIP MORRIS & CO. / LTD., INC. /102 by Import Licensee # **102**

1590294	RP-1009	**2/19** on 1/9th lb., coarse roulette, PHILIP MORRIS & CO. / LTD., INC / 102
1590356	RP-1009	**2/19** on 1/9th lb., coarse roulette, PHILIP MORRIS & CO. / LTD., INC / 102
1590574★	RP-1009	**2/19** on 1/9th lb., coarse roulette, PHILIP MORRIS & CO. / LTD., INC / 102
1591240	RP-1009	**2/19** on 1/9th lb., coarse roulette, PHILIP MORRIS & CO. / LTD., INC / 102
1591734	RP-1009	**2/19** on 1/9th lb., coarse roulette, PHILIP MORRIS & CO. / LTD., INC / 102
1591737	RP-1009	**2/19** on 1/9th lb., coarse roulette, PHILIP MORRIS & CO. / LTD., INC / 102
1594198	RP-1009	**2/19** on 1/9th lb., coarse roulette, PHILIP MORRIS & CO. / LTD., INC / 102
1594383	RP-1009	**2/19** on 1/9th lb., coarse roulette, PHILIP MORRIS & CO. / LTD., INC / 102
1594490	RP-1009	**2/19** on 1/9th lb., coarse roulette, PHILIP MORRIS & CO. / LTD., INC / 102
1596266	RP-1009	**2/19** on 1/9th lb., coarse roulette, PHILIP MORRIS & CO. / LTD., INC / 102
1597079	RP-1009	**2/19** on 1/9th lb., coarse roulette, PHILIP MORRIS & CO. / LTD., INC / 102

My opinion is that in September 1939 the preceding sheets of **RP-1009** had been seconded from “Tuckett Tobacco” to “Philip Morris”. During the period 1939-45 “Philip Morris” cigarettes were being produced under contract by “Tuckett Tobacco”.

When the Budget of March 1943 was tabled, BABN surcharged their remaining **RP-1009** strips for use by “Tuckett Tobacco” as **RP-1702**.

RP-1702 - **4¢ / EXCISE / TAX** on **2/19** on 1/9th pound, *coarse roulette*, control **1644712**
Coded **1-18-E / APA** by “Tuckett Tobacco”, Hamilton, in January 1944

1612887★	08/43	RP-1702	**4¢ / EXCISE / TAX** over **2/19** on 1/9th pound, coarse roulette, coded **1-18-E / BOC**
1644712★	01/44	RP-1702	**4¢ / EXCISE / TAX** over **2/19** on 1/9th pound, coarse roulette, coded **1-18-E / APA**
1644826	01/44	RP-1702	**4¢ / EXCISE / TAX** over **2/19** on 1/9th pound, coarse roulette, coded **1-18-E / APA**
1644834	01/44	RP-1702	**4¢ / EXCISE / TAX** over **2/19** on 1/9th pound, coarse roulette, coded **1-18-E / APA**
1644835	01/44	RP-1702	**4¢ / EXCISE / TAX** over **2/19** on 1/9th pound, coarse roulette, coded **1-18-E / APA**

Under the 1939 Budget “Imperial Tobacco”, Granby, overprinted **RP-904** (the imperforate 1/9th pound strip) in black ink with a 6 mm. Gothic **2-19** in the center, and a 3½ mm. Gothic **2/19** fraction plus five horizontally stacked 12 mm. *killer lines* at each end as the company provisional **RP-946**.

The sheets of **RP-904** were obtained from Ottawa after the 1939 Budget had been tabled, and thus the strips are *date coded* to indicate that the tobacco was added *excise duty paid* when the product was delivered for consumption. The control numbers naturally match the 1/9th pound sequence.

RP-946 - **2-19** on 1/9th pound, imperforate, control **E1173022**
Coded **1-23D / AJD** by “Imperial Tobacco”, Granby, in October 1939

E1168335	10/39	RP-946	**2-19** on 1/9th pound, imperforate, coded **1-23D / AJD**
E1173022★	10/39	RP-946	**2-19** on 1/9th pound, imperforate, coded **1-23D / AJD**

For immediate general distribution in September 1939, BABN overprinted its *control-free* stock sheets of **RP-904**

with a dark blue 7½ mm. Roman **2/19** in the center, a 2 mm. Gothic **2/19** on the left, and a 1½ and 2 mm. Gothic TWO NINETEENTHS / **LB.** TOBACCO in the control panel, plus six vertical *killers* |||||| at the both ends as **RP-1019**.

RP-1019 - **2/19** on 1/9th pound, imperforate, *without* control numbering
Coded **1-23D / BKB** by "Imperial Tobacco", Granby, in May 1940

No controls★	10/39	RP-1019	**2/19** on 1/9th pound, imperforate, rollered 4-50-E / T-J-9
No controls	11/39	RP-1019	**2/19** on 1/9th pound, imperforate, rollered 4-50-E / V-K-9
No controls★	11/39	RP-1019	**2/19** on 1/9th pound, imperforate, rollered **1-23D / BJD**
No controls	12/39	RP-1019	**2/19** on 1/9th pound, imperforate, rollered **1-23D / CJD**
No controls	12/39	RP-1019	**2/19** on 1/9th pound, imperforate, rollered 4-50-E / X-L-9
No controls	01/40	RP-1019	**2/19** on 1/9th pound, imperforate, rollered **4-50-E / A-A-0**
No controls	01/40	RP-1019	**2/19** on 1/9th pound, imperforate, rollered **1-23D / AKA**
No controls	02/40	RP-1019	**2/19** on 1/9th pound, imperforate, rollered **1-23D / BKA**
No controls	02/40	RP-1019	**2/19** on 1/9th pound, imperforate, rollered **4-50-E / A-B-0**
No controls	03/40	RP-1019	**2/19** on 1/9th pound, imperforate, rollered **1-23D / CKA**
No controls	03/40	RP-1019	**2/19** on 1/9th pound, imperforate, rollered **4-50-E / A-C-0**
No controls	04/40	RP-1019	**2/19** on 1/9th pound, imperforate, rollered **4-50-E / A-D-0**
No controls	04/40	RP-1019	**2/19** on 1/9th pound, imperforate, rollered **1-23D / AKB**
No controls★	05/40	RP-1019	**2/19** on 1/9th pound, imperforate, rollered **1-23D / BKB**
No controls	06/40	RP-1019	**2/19** on 1/9th pound, imperforate, rollered **1-23D / CKB**
No controls	03/41	RP-1019	**2/19** on 1/9th pound, imperforate, coded **6-10D / CLA**

Under the 1943 Budget, "Tuckett Tobacco", Hamilton, had remnant sheets of **RP-1019** in their vault. They surcharged these on the left end in light blue ink with a 5 mm. Roman *killer* 1-18-E **4c** / EXCISE TAX as **RP-1446**. The *excise* was paid under the new 1943 monthly payment system.

RP-1446 - 1-18-E **4c** / EXCISE TAX on **2/19** over 1/9th pound, imperforate, without control numbering,
"Tuckett Tobacco" surcharge of **RP-1019** for the March 1943 Budget - with a 5 mm. **4c**

No controls★	RP-1446	1-18-E **4c** / EXCISE TAX on **2/19** over 1/9th pound, imperforate

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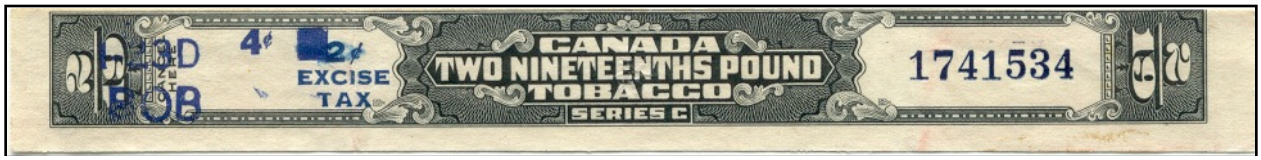
--- 2/19th Pounds - the definitive Series "C" - 152 x 15 mm. ---

When the Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce (or fraction thereof) BABN surcharged the (***unlisted***) *fine roulette* 2/19th pound strip with **4¢ / EXCISE / TAX** as **RP-1661**. The collection *does not* contain a copy of this strip **WANTED!** *The following fine roulette listings come from the collection of Fritz Angst*. I *do not* have a copy to scan. The control numbers are from the new 2/19th pound sequence.

0013666	05/44	RP-1661	**4¢ / EXCISE / TAX** on 2/19th pound, *fine roulette*, coded **1-18-E / BPB**
0019616	05/44	RP-1661	**4¢ / EXCISE / TAX** on 2/19th pound, *fine roulette*, coded **1-18-E / BPB**
0106416		RP-1661	**4¢ / EXCISE / TAX** on 2/19th pound, *fine roulette*

Judging by the following, BABN surcharged **RP-1188** (the imperforate 2/19th pound strip) with **2¢ / EXCISE / TAX** in the control range of at least **1722743** to **2462775**. The *fine roulette* strip may have been used unsurcharged prior to 1944.

When the Budget of March 1943 doubled the excise tax from 1¢ to 2¢ per ounce (or fraction thereof) "Imperial Tobacco", Granby, re-surcharged **RP-1188†** with **4¢ ■** as **RP-1274**.



RP-1274 - 4¢ ■ over **2¢ / EXCISE / TAX** on 2/19th pound, imperforate, control **1741534**
One-time coded **1-23D / BOB** by "Imperial Tobacco", Granby, in May 1943

1722743	05/43	RP-1274	**4¢ ■** over **2¢ / EXCISE / TAX** on 2/19th pound, coded **1-23D / BOB**
1741534★	05/43	RP-1274	**4¢ ■** over **2¢ / EXCISE / TAX** on 2/19th pound, coded **1-23D / BOB**

For the Budget of June 1942, the catalogue lists the imperforate BABN dark blue surcharge (**2¢ / EXCISE / TAX** on 2/19th pounds) as **RP-1188†**. The collection ***does not contain***, nor have I seen, a copy this item - **WANTED!**

For the Budget of June 1942, the catalogue lists the imperforate Imperial Tobacco red surcharge (**2¢ / EXCISE TAX** on 2/19th pounds) as **RP-1062†**. The collection ***does not contain***, nor have I seen, a copy this item - **WANTED!**

Under the Budget of March 3rd 1943 BABN re-surcharged their imperforate **RP-1188†** with their 3 mm. dark blue Gothic **4¢** and the three 7 mm. horizontally stacked *killers* as **RP-1594**.

RP-1594 - **4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperforate, control **2122865**
Coded **1-18-E / BOB** by "Tuckett Tobacco", Hamilton, in May 1943

1823526	06/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperf, mimeo 6. . 13D / 3406
1906553	05/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperf, coded **1-18-E / BOB**
1910184	05/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperf, coded **1-18-E / BOB**
1969449	05/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperf, coded **1-18-E / BOB**
1969479	05/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperf, coded **1-18-E / BOB**
1969509	05/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperf, coded **1-18-E / BOB**
1971969	05/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperf, coded **1-18-E / BOB**
2122865★	05/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperf, coded **1-18-E / BOB**
2150567★	05/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperf, coded **1-18-E / BOB**
2338313	06/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperf, coded **1-23D / BOB**
2439158★	06/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperf, coded **1-18-E / COB**
2462775★	06/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperf, coded **1-18-E / COB**

For general distribution under the 1943 Budget, BABN surcharged the (unlisted) 2/19th pound imperforate strip with their three-line 3 and 2 mm. Gothic surcharge **4¢ / EXCISE / TAX** as **RP-1660**.

RP-1660 - **4¢ / EXCISE / TAX** on 2/19th pound, imperforate, control **5495720**
Coded **1-23D / AOC** by "Imperial Tobacco", Granby, in July 1943

2734870	05/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **6-10D / BOB**
2958093	05/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **6-10D / BOB**
3095694	05/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **6-10D / BOB**
3471802	07/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, rollered **4-50E / C.G.3**
3495694	05/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **6-10D / BOB**
3692987	06/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **6-10D / COB**
4315930	11/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, rollered **4-50E / C.K.3**
4355733	05/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOB**
4440601 ★	05/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOB**
4446018	05/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOB**
4576996	05/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **6-10D / BOB**
4608857	05/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOB**
4610929	05/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOB**
4610975	05/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOB**
4654685	05/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOB**
4827694	06/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COB**
4865095	06/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COB**
4942634	06/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COB**
4945396	06/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COB**
5081807	06/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COB**
5081861	06/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COB**
5095506	06/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COB**
5128240	06/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COB**
5293123	07/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / AOC**
5422748	07/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / AOC**
5495720 ★	07/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / AOC**
6028387	07/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **6-10D / AOC**
6557925	08/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **6-10D / BOC**
6825813	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **6-10D / COC**
6889571	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **6-10D / COC**
7228317	07/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / AOC**
7435004 ★	07/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOC**
7555802	07/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOC**
7713892	07/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOC**
7875954	08/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOC**
7925842 ★	08/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOC**

Having already prepared their general distribution surcharge **4¢ / EXCISE / TAX** on 2/19th pound as **RP-1660**, in 1943 BABN re-surcharged their remnant sheets of **RP-1188**† with **4¢** and their three 7 mm. horizontally stacked *killer*

lines as **RP-1594** with higher control numbering. These sheets must have been *control-free stock* since these control numbers continue the preceding set.

RP-1594 - **4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, imperforate, control **7972154**
Coded **1-18-E / AOC** by "Tuckett Tobacco", Hamilton, in July 1943

7965584	07/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, coded **1-18-E / AOC**
7972154★	07/43	RP-1594	**4¢** over **2¢ / EXCISE / TAX** on 2/19th pound, coded **1-18-E / AOC**

Having finished re-surcharging the preceding **RP-1594** strips, BABN resumed surcharging the imperforate *unlisted* 2/19th pound strip using their three-line 3 and 2 mm. dark blue Gothic surcharge **4¢ / EXCISE / TAX** as **RP-1660**.

RP-1660 - **4¢ / EXCISE / TAX** on 2/19th pound, imperforate, control **8211989**
Coded **1-18-E / BOC** by "Tuckett Tobacco", Granby, in August 1943

RP-1660 - **4¢ / EXCISE / TAX** on 2/19th pound, imperforate, control **A2225497**
Coded **1-23D / BOD** by "Imperial Tobacco", Granby, in November 1943

7993184	07/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-18-E / AOC**
8211989★	08/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-18-E / BOC**
8331554	08/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-18-E / BOC**
8564232	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COC**
8735857★	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COC**
8785024	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COC**
8996273	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COC**
9050318	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COC**
9074810	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-18-E / COC**
9218566	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-18-E / COC**
9531418	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COC**
9564941	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **6-10D / COC**
A0006509	10/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-18-E / AOD**
A0006749	10/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-18-E / AOD**
A0194704	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / COC**
A0717410	10/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / AOD**
A0962031	09/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **6-10D / AOD**
A1813255	11/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **7-13D / BOD**
A2103731	11/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOD**
A2225497★	11/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOD**
A2592672	11/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOD**
A2631252	11/43	RP-1660	**4¢ / EXCISE / TAX** on 2/19th pound, imperforate, coded **1-23D / BOD**

As Chris Ryan notes, the accounting procedure had changed in 1943, and excise stamps were no longer purchased *up-front* by the company. Excise was now rendered by a deferred monthly payment based upon the company's

production figures for the past month. Thus, tax stamps were supplied to the company by Ottawa on demand, and there was less incentive to make company re-surcharges, except to keep production running, or as a service to Ottawa.

Note: ***thus ends the control sequence on the 2/19th pound*** **Series "C"** ***strip***

The control numbers on the 2/19th pound strip have run through the first numbered sequence from **0000001** to **9999999**, and then continued at least to **A2631252** - so at this point the 2/19th pound total is 12,631,252 strips.

The initial numbered sequence, and the subsequent letter pre-fixed runs, all cover 10,000,000 strips

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File path is [c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 2-19 pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
August 29th 2013 - JBH